

- (d) Tobacco, cigars and cigarettes valued at less than \$1.60 per lb. and not less than \$1.10 per lb. ... \$.70 per lb.
- (e) Tobacco, cigars and cigarettes valued at less than \$1.10 per lb. and not less than 60 cents per lb.50 „
- (f) Tobacco, cigars and cigarettes of any other kind not herein otherwise provided for30 „

The Resolution made by the Legislative Council on the 3rd day of August, 1916, under the provisions of Section 7 of the Tobacco Ordinance, 1916, Ordinance No. 10 of 1916, and published in the *Gazette* on the 4th day of August, 1916, as Government Notification No. 343 is hereby cancelled.

No. 139.

Resolution made by the Legislative Council this 7th day of April, 1921, under the provisions of Section 41 (1) of the Liquors Consolidation Ordinance, 1911, Ordinance No. 9 of 1911.

Liquor Duties.

Resolved that on and after the 7th day of April 1921, the duties payable upon intoxicating liquors heretofore or hereafter imported into, distilled, made or prepared in the Colony shall be as follows, namely:—

On all brandy and liqueurs	... \$10.00 per gallon.
On all whisky, gin, rum, and other spirituous liquors	... 6.00 „
On all champagnes and other sparkling wines	... 10.00 „
On all port, sherry, and madeira	... 4.00 „
On all other still wines in bottle	... 3.00 „
On all other still wines in wood	... 2.50 „
On all other intoxicating liquors excepting spirits of wine and native wines and spirits	... 0.40 „
On all spirits of wine and arrack	... 6.00 „
On all native wines and spirits:—	

- (a) \$0.60 cents a gallon on the native liquors known as Liu Pun and Sheung Ching and on the following sweetened, prepared, and medicated wines:—

No Mai Tsau, Hak No Mai, Mau Kan, Yuk Lan, Ning Mun Tsau, Tsing Mui, Muk Kwa, Sun Fung, Wu Tau, Shüt Li Tsau, Shan Kat, Lung San Tsau, Tei Kuk, Sam Pin, Tit Ta, Fung Shap, and Wai Shang.

All such liquor shall contain not more than 25% of alcohol by weight.

- (b) \$0.80 cents a gallon on the native liquor known as Sam Ching, containing not more than 35% of alcohol by weight.

- (c) \$1.00 a gallon on the native liquor known as Fa Tsau and on the following sweetened, prepared, or medicated wines:—

Ng Ka Pei, Mui Kwai Lo, Sz Kwok Kung, Fu Kwat Muk Kwa, Yan Chan Lo, and Ko Leung Kon.

All such liquor shall contain not more than 45% of alcohol by weight.

- (d) \$1.20 cents a gallon on the native liquor known as Fan Tsau, if containing 50% or under of alcohol by weight, with the addition of six cents for every one per centum between 50% and 55% of alcohol by weight.

- (e) \$1.50 a gallon with the addition of ten cents for every one per centum above 55% of alcohol by weight on any native liquor containing above 55% of alcohol by weight.
- (f) \$0.20 cents per gallon on all native liquor distilled in the New Territories, not including New Kowloon and the Island of Cheung Chau, for consumption in the said Territories.

Further resolved that—

- (1.) On native wines and spirits declared or labelled as belonging to any of the above divisions the appropriate duty therein laid down shall be paid except that on any native liquor however declared or labelled found by the Government Analyst or such person as the Governor may from time to time appoint in that behalf to contain more alcohol than is permitted in the division to which it is declared or labelled as belonging there shall be paid the appropriate duty of the division in which the amount of alcohol found has placed it: each division in such case shall represent native liquor of the limit of strength in alcohol therein stated and irrespective of any definition or description of such liquor, and on any native wines and spirits not declared or labelled as belonging to any division there shall be paid the duty appropriate to the division in which the amount of alcohol found by the Government Analyst or such person as the Governor may from time to time appoint on that behalf has placed it.
- (2.) Stills in the New Territories (not including New Kowloon and the Island of Cheung Chau) shall be prohibited from sending liquor produced in these stills to Hongkong, New Kowloon, or Cheung Chau, provided that any licensee of a distillery who desires to send such liquor to Hongkong, New Kowloon, or Cheung Chau, may be granted a permit to do so, upon payment of the duties charged in Hongkong, New Kowloon, or Cheung Chau.
- (3.) On intoxicating liquors, other than spirits of wine, arrack, and native wines and spirits, stored in a general bonded or licensed warehouse at the date of the passing of this resolution, imported into, distilled, made, or prepared in the Colony above the strength of 18° under proof there shall be paid an additional duty of 8 cents for every degree above such strength in the case of brandy, and of 7 cents for every degree above such strength in the case of any other liquor.

The Resolution made by the Legislative Council under the provisions of Section 41 (1) of the Liquors Consolidation Ordinance, 1911, on the 1st day of March, 1916, and published in the *Gazette* of the said 1st day of March, 1916, as Government Notification No. 90, is hereby cancelled.

S. B. B. McELDERRY,
Clerk of Councils.

COUNCIL CHAMBER,
7th April, 1921.